



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Salem Public Library District**

Unit Code: **048/020/10** County: **KNOX**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash**

Appropriation or Budget: **\$41,145**

Equalized Assessed Valuation: **\$20,946,220**

Population: **1,216**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$20,035**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$107,123</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$88</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$39,478</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$42,360</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$32</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$35</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$2,882</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>246.08%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$104,241</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$86</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Sandwich Public Library District

Unit Code: 019/040/10 County: Dekalb

Fiscal Year End: 6/30/2010

Accounting Method: Modified Accrual

Appropriation or Budget: \$370,165

Equalized Assessed Valuation: \$205,131,214

Population: 7,401

Employees:

Full Time: 2

Part Time: 9

Salaries Paid: \$151,317

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 10:	\$734,830	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$99	\$62	\$34
Revenue Collected During FY 10:	\$387,679	\$238,974	\$162,102
Expenditures During FY 10:	\$295,154	\$234,316	\$152,084
Per Capita Revenue:	\$52	\$53	\$39
Per Capita Expenditures:	\$40	\$51	\$36
Revenues over (under) Expenditures:	\$92,525	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	280.31%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$827,355	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$112	\$64	\$35

#### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

#### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$512,505	\$72,046	\$
Total Unrestricted Net Assets:	\$314,850	\$157,092	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Savanna Public Library District**

Unit Code: **008/020/10** County: **CARROLL**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash**

Appropriation or Budget: **\$138,750**

Equalized Assessed Valuation: **\$43,606,823**

Population: **3,500**

Employees:

Full Time: **1**

Part Time: **6**

Salaries Paid: **\$52,472**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$101,565</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$29</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$155,161</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$122,441</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$44</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$35</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$32,720</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>109.67%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$134,285</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$38</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$134,285</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$157,092</b>	<b>\$</b>



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## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Schaumburg Public Library District**

Unit Code: **016/083/10** County: **COOK**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,400,799**

Equalized Assessed Valuation: **\$5,945,028,463**

Population: **131,618**

Employees:

Full Time: **80**

Part Time: **210**

Salaries Paid: **\$7,209,540**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$12,205,186</b>	<b>\$2,021,194</b>	<b>\$1,497,590</b>
Per Capita Beginning Fund Balance:	<b>\$93</b>	<b>\$79</b>	<b>\$53</b>
Revenue Collected During FY 10:	<b>\$14,934,580</b>	<b>\$2,931,469</b>	<b>\$2,172,007</b>
Expenditures During FY 10:	<b>\$13,326,808</b>	<b>\$2,662,374</b>	<b>\$1,925,250</b>
Per Capita Revenue:	<b>\$113</b>	<b>\$117</b>	<b>\$81</b>
Per Capita Expenditures:	<b>\$101</b>	<b>\$111</b>	<b>\$72</b>
Revenues over (under) Expenditures:	<b>\$1,607,772</b>	<b>\$269,096</b>	<b>\$187,872</b>
Ratio of Fund Balance to Expenditures:	<b>103.65%</b>	<b>100.02%</b>	<b>75.52%</b>
Ending Fund Balance for FY 10:	<b>\$13,812,958</b>	<b>\$2,464,027</b>	<b>\$1,582,651</b>
Per Capita Ending Fund Balance:	<b>\$105</b>	<b>\$85</b>	<b>\$63</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,224,922</b>	<b>\$806,063</b>	<b>\$257,709</b>
Total Unrestricted Net Assets:	<b>\$10,059,687</b>	<b>\$2,520,862</b>	<b>\$1,514,125</b>



## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	<b>\$4,460,000</b>	<b>\$3,397,528</b>	<b>\$598,578</b>
Per Capita Debt:	<b>\$34</b>	<b>\$95</b>	<b>\$17</b>
General Obligation Debt over EAV:	<b>0.08%</b>	<b>0.25%</b>	<b>0.03%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$265</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 10:	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Expenditures During FY 10:	<b>\$</b>	<b>\$71</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$17</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>4.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 10:	<b>\$</b>	<b>\$283</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>





STATE OF ILLINOIS  
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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Schmaling Memorial Public Library District**

Unit Code: **098/020/10** County: **WHITESIDE**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash**

Appropriation or Budget: **\$108,080**

Equalized Assessed Valuation: **\$51,006,549**

Population: **3,881**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$51,143**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$54,042</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$14</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$115,326</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$108,080</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$30</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$28</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$7,246</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>56.71%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$61,288</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$16</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Selby Public Library District**

Unit Code: **006/020/10** County: **BUREAU**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash**

Appropriation or Budget: **\$88,000**

Equalized Assessed Valuation: **\$19,901,120**

Population: **2,500**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$19,597**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$128,612</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$51</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$64,627</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$52,312</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$26</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$21</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$12,315</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>276.62%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$144,707</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$58</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$157,092</b>	<b>\$</b>



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## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Seneca Public Library District**

Unit Code: **050/020/10** County: **LASALLE**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$658,599**

Equalized Assessed Valuation: **\$650,340,298**

Population: **4,109**

Employees:

Full Time: **5**

Part Time: **7**

Salaries Paid: **\$210,057**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$166,465</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$41</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$650,730</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$558,078</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$158</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$136</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$92,652</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>30.44%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$169,902</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$41</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$708,331</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$169,902</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Sheldon Public Library District**

Unit Code: **038/020/10** County: **IROQUOIS**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$184,900**

Equalized Assessed Valuation: **\$20,340,722**

Population: **2,082**

Employees:

Full Time:	<b>1</b>
Part Time:	<b>5</b>
Salaries Paid:	<b>\$29,991</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$10,338</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$5</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$74,033</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$80,350</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$36</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$39</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$6,317</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>5.00%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$4,021</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$2</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$4,021</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	<b>\$7,176</b>	<b>\$161,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$3</b>	<b>\$18</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Sherman Public Library District**

Unit Code: **083/025/10** County: **SANGAMON**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$295,050**

Equalized Assessed Valuation: **\$70,449,111**

Population: **3,500**

Employees:

Full Time: **1**

Part Time: **1**

Salaries Paid: **\$51,771**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$423,536</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$121</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$207,345</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$139,820</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$59</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$40</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$67,525</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>351.21%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$491,061</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$140</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$271,483</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$330,490</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Sherrard Public Library District**

Unit Code: **066/025/10** County: **MERCER**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$356,199**

Equalized Assessed Valuation: **\$107,006,532**

Population: **7,310**

Employees:

Full Time: **2**

Part Time: **9**

Salaries Paid: **\$90,854**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$249,451</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$34</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$269,095</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$270,968</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$37</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$37</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$1,873</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>91.37%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$247,578</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$34</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$247,578</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Shorewood-Troy Public Library District**

Unit Code: **099/058/10** County: **WILL**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,845,860**

Equalized Assessed Valuation: **\$664,802,134**

Population: **13,500**

Employees:

Full Time: **6**

Part Time: **21**

Salaries Paid: **\$483,368**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$467,354</b>	<b>\$2,021,194</b>	<b>\$1,497,590</b>
Per Capita Beginning Fund Balance:	<b>\$35</b>	<b>\$79</b>	<b>\$53</b>
Revenue Collected During FY 10:	<b>\$872,470</b>	<b>\$2,931,469</b>	<b>\$2,172,007</b>
Expenditures During FY 10:	<b>\$963,963</b>	<b>\$2,662,374</b>	<b>\$1,925,250</b>
Per Capita Revenue:	<b>\$65</b>	<b>\$117</b>	<b>\$81</b>
Per Capita Expenditures:	<b>\$71</b>	<b>\$111</b>	<b>\$72</b>
Revenues over (under) Expenditures:	<b>-\$91,493</b>	<b>\$269,096</b>	<b>\$187,872</b>
Ratio of Fund Balance to Expenditures:	<b>38.99%</b>	<b>100.02%</b>	<b>75.52%</b>
Ending Fund Balance for FY 10:	<b>\$375,861</b>	<b>\$2,464,027</b>	<b>\$1,582,651</b>
Per Capita Ending Fund Balance:	<b>\$28</b>	<b>\$85</b>	<b>\$63</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$806,063</b>	<b>\$257,709</b>
Total Unrestricted Net Assets:	<b>\$375,861</b>	<b>\$2,520,862</b>	<b>\$1,514,125</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$3,397,528	\$598,578
Per Capita Debt:	\$	\$95	\$17
General Obligation Debt over EAV:	0.00%	0.25%	0.03%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$265	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$88	\$
Expenditures During FY 10:	\$	\$71	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$17	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.64%	0.00%
Ending Retained Earnings for FY 10:	\$	\$283	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Sidell Public Library District**

Unit Code: **092/010/10** County: **VERMILION**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$82,450**

Equalized Assessed Valuation: **\$35,135,579**

Population: **2,445**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$34,914**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$82,001</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$34</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$80,323</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$80,733</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$33</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$33</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$410</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>114.36%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$92,327</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$38</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$92,327</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Six Mile Regional Public Library District**

Unit Code: **057/003/10** County: **Madison**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,608,027**

Equalized Assessed Valuation: **\$521,397,658**

Population: **46,088**

Employees:

Full Time:	<b>17</b>
Part Time:	<b>15</b>
Salaries Paid:	<b>\$844,298</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$484,652</b>	<b>\$2,021,194</b>	<b>\$1,497,590</b>
Per Capita Beginning Fund Balance:	<b>\$11</b>	<b>\$79</b>	<b>\$53</b>
Revenue Collected During FY 10:	<b>\$1,726,109</b>	<b>\$2,931,469</b>	<b>\$2,172,007</b>
Expenditures During FY 10:	<b>\$1,560,764</b>	<b>\$2,662,374</b>	<b>\$1,925,250</b>
Per Capita Revenue:	<b>\$37</b>	<b>\$117</b>	<b>\$81</b>
Per Capita Expenditures:	<b>\$34</b>	<b>\$111</b>	<b>\$72</b>
Revenues over (under) Expenditures:	<b>\$165,345</b>	<b>\$269,096</b>	<b>\$187,872</b>
Ratio of Fund Balance to Expenditures:	<b>41.65%</b>	<b>100.02%</b>	<b>75.52%</b>
Ending Fund Balance for FY 10:	<b>\$649,997</b>	<b>\$2,464,027</b>	<b>\$1,582,651</b>
Per Capita Ending Fund Balance:	<b>\$14</b>	<b>\$85</b>	<b>\$63</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$318,247</b>	<b>\$806,063</b>	<b>\$257,709</b>
Total Unrestricted Net Assets:	<b>\$17,661</b>	<b>\$2,520,862</b>	<b>\$1,514,125</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	<b>\$314,089</b>	<b>\$3,397,528</b>	<b>\$598,578</b>
Per Capita Debt:	<b>\$7</b>	<b>\$95</b>	<b>\$17</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.25%</b>	<b>0.03%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$265</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 10:	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Expenditures During FY 10:	<b>\$</b>	<b>\$71</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$17</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>4.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 10:	<b>\$</b>	<b>\$283</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Smithton Public Library District**

Unit Code: **088/010/10** County: **ST. CLAIR**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$381,184**

Equalized Assessed Valuation: **\$97,371,856**

Population: **3,219**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$50,963**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$142,753</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$44</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$158,848</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$132,383</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$49</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$41</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$26,465</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>148.90%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$197,114</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$61</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,983</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$194,131</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	<b>\$85,962</b>	<b>\$161,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$27</b>	<b>\$18</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Somonauk Public Library District**

Unit Code: **050/025/10** County: **LASALLE**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,838,943**

Equalized Assessed Valuation: **\$273,116,920**

Population: **5,840**

Employees:

Full Time: **1**

Part Time: **10**

Salaries Paid: **\$160,485**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$601,775</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$103</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$493,353</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$480,925</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$84</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$82</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$12,428</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>34.14%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$164,203</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$28</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$1,764,699</b>	<b>\$157,092</b>	<b>\$</b>



## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	<b>\$3,570,000</b>	<b>\$161,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$611</b>	<b>\$18</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>1.31%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **South County Public Library District**

Unit Code: **007/010/10** County: **CALHOUN**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash**

Appropriation or Budget: **\$27,675**

Equalized Assessed Valuation: **\$21,696,874**

Population: **1,000**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$13,276**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$23,227</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$23</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$22,809</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$21,227</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$23</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$21</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$1,582</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>116.87%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$24,809</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$25</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: South Macon Public Library District

Unit Code: 055/015/10 County: MACON

Fiscal Year End: 6/30/2010

Accounting Method: Cash With Assets

Appropriation or Budget: \$109,000

Equalized Assessed Valuation: \$44,780,281

Population: 1,128

Employees:

Full Time: 2

Part Time: 2

Salaries Paid: \$46,677

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 10:	\$51,009	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$45	\$62	\$34
Revenue Collected During FY 10:	\$99,726	\$238,974	\$162,102
Expenditures During FY 10:	\$95,248	\$234,316	\$152,084
Per Capita Revenue:	\$88	\$53	\$39
Per Capita Expenditures:	\$84	\$51	\$36
Revenues over (under) Expenditures:	\$4,478	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	58.26%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$55,487	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$49	\$64	\$35

#### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

#### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$72,046	\$
Total Unrestricted Net Assets:	\$55,487	\$157,092	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Spoon River Public Library District**

Unit Code: **029/010/10** County: **FULTON**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$200,900**

Equalized Assessed Valuation: **\$38,178,859**

Population: **3,400**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$44,358**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$119,114</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$35</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$88,377</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$86,223</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$26</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$25</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$2,154</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>103.53%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$89,268</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$26</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$50,906</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$38,362</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **St. Charles Public Library District**

Unit Code: **045/030/10** County: **KANE**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,037,236**

Equalized Assessed Valuation: **\$2,743,420,175**

Population: **47,855**

Employees:

Full Time: **37**

Part Time: **84**

Salaries Paid: **\$3,025,419**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$1,300,472</b>	<b>\$2,021,194</b>	<b>\$1,497,590</b>
Per Capita Beginning Fund Balance:	<b>\$27</b>	<b>\$79</b>	<b>\$53</b>
Revenue Collected During FY 10:	<b>\$6,380,348</b>	<b>\$2,931,469</b>	<b>\$2,172,007</b>
Expenditures During FY 10:	<b>\$5,917,248</b>	<b>\$2,662,374</b>	<b>\$1,925,250</b>
Per Capita Revenue:	<b>\$133</b>	<b>\$117</b>	<b>\$81</b>
Per Capita Expenditures:	<b>\$124</b>	<b>\$111</b>	<b>\$72</b>
Revenues over (under) Expenditures:	<b>\$463,100</b>	<b>\$269,096</b>	<b>\$187,872</b>
Ratio of Fund Balance to Expenditures:	<b>22.84%</b>	<b>100.02%</b>	<b>75.52%</b>
Ending Fund Balance for FY 10:	<b>\$1,351,482</b>	<b>\$2,464,027</b>	<b>\$1,582,651</b>
Per Capita Ending Fund Balance:	<b>\$28</b>	<b>\$85</b>	<b>\$63</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,382,031</b>	<b>\$806,063</b>	<b>\$257,709</b>
Total Unrestricted Net Assets:	<b>\$3,516,541</b>	<b>\$2,520,862</b>	<b>\$1,514,125</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	<b>\$194,794</b>	<b>\$3,397,528</b>	<b>\$598,578</b>
Per Capita Debt:	<b>\$4</b>	<b>\$95</b>	<b>\$17</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.25%</b>	<b>0.03%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$265</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 10:	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Expenditures During FY 10:	<b>\$</b>	<b>\$71</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$17</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>4.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 10:	<b>\$</b>	<b>\$283</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Steeleville Public Library District**

Unit Code: **079/020/10** County: **RANDOLPH**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$101,881**

Equalized Assessed Valuation: **\$43,476,880**

Population: **5,000**

Employees:

Full Time: **2**

Part Time: **4**

Salaries Paid: **\$41,619**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$203,671</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$41</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$90,525</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$84,369</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$18</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$17</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$6,156</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>248.70%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$209,827</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$42</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$18,696</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$29,437</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$157,092</b>	<b>\$</b>



## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	<b>\$90,000</b>	<b>\$161,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$18</b>	<b>\$18</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>





## FISCAL RESPONSIBILITY REPORT CARD

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000**

Unit Name:	Steger-So Chicago Heights Public Library District		
Unit Code:	016/085/10	County:	COOK
Fiscal Year End:	6/30/2010		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$499,729		
Equalized Assessed Valuation:	\$237,709,674		
Population:	13,652		
Employees:			
	Full Time:	5	
	Part Time:	3	
	Salaries Paid:	\$189,695	

Figure 1 displays a 3x3 grid of scatter plots showing the relationship between the number of children in the household (X-axis) and the number of children in the family (Y-axis). The rows represent different countries (USA, Canada, UK) and the columns represent different years (1990, 1995, 2000). Each plot shows a positive correlation, with the number of children in the household on the x-axis and the number of children in the family on the y-axis. The data points are represented by small circles, and a linear regression line is fitted to the data. The regression lines are labeled with their respective R-squared values: USA 1990 (0.85), USA 1995 (0.85), USA 2000 (0.85), Canada 1990 (0.85), Canada 1995 (0.85), Canada 2000 (0.85), UK 1990 (0.85), UK 1995 (0.85), and UK 2000 (0.85).

## General and Special Funds

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>-\$2,729</b>	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	<b>\$</b>	\$62	\$34
Revenue Collected During FY 10:	<b>\$387,633</b>	\$238,974	\$162,102
Expenditures During FY 10:	<b>\$365,014</b>	\$234,316	\$152,084
Per Capita Revenue:	<b>\$28</b>	\$53	\$39
Per Capita Expenditures:	<b>\$27</b>	\$51	\$36
Revenues over (under) Expenditures:	<b>\$22,619</b>	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	<b>5.45%</b>	130.10%	95.58%
Ending Fund Balance for FY 10:	<b>\$19,890</b>	\$264,048	\$146,133
Per Capita Ending Fund Balance:	<b>\$1</b>	\$64	\$35

## Equity

<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

## Net Assets

<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,046	\$
Total Unrestricted Net Assets:	\$12,106	\$157,092	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	<b>\$223,676</b>	<b>\$161,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$16</b>	<b>\$18</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Stickney-Forest View Public Library District**

Unit Code: **016/090/10** County: **COOK**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,757,500**

Equalized Assessed Valuation: **\$302,619,057**

Population: **9,025**

Employees:

Full Time: **7**

Part Time: **10**

Salaries Paid: **\$307,926**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$497,028</b>	<b>\$2,021,194</b>	<b>\$1,497,590</b>
Per Capita Beginning Fund Balance:	<b>\$55</b>	<b>\$79</b>	<b>\$53</b>
Revenue Collected During FY 10:	<b>\$895,985</b>	<b>\$2,931,469</b>	<b>\$2,172,007</b>
Expenditures During FY 10:	<b>\$695,475</b>	<b>\$2,662,374</b>	<b>\$1,925,250</b>
Per Capita Revenue:	<b>\$99</b>	<b>\$117</b>	<b>\$81</b>
Per Capita Expenditures:	<b>\$77</b>	<b>\$111</b>	<b>\$72</b>
Revenues over (under) Expenditures:	<b>\$200,510</b>	<b>\$269,096</b>	<b>\$187,872</b>
Ratio of Fund Balance to Expenditures:	<b>100.30%</b>	<b>100.02%</b>	<b>75.52%</b>
Ending Fund Balance for FY 10:	<b>\$697,538</b>	<b>\$2,464,027</b>	<b>\$1,582,651</b>
Per Capita Ending Fund Balance:	<b>\$77</b>	<b>\$85</b>	<b>\$63</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$458,258</b>	<b>\$806,063</b>	<b>\$257,709</b>
Total Unrestricted Net Assets:	<b>\$717,708</b>	<b>\$2,520,862</b>	<b>\$1,514,125</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	<b>\$879,067</b>	<b>\$3,397,528</b>	<b>\$598,578</b>
Per Capita Debt:	<b>\$97</b>	<b>\$95</b>	<b>\$17</b>
General Obligation Debt over EAV:	<b>0.28%</b>	<b>0.25%</b>	<b>0.03%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$265</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 10:	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Expenditures During FY 10:	<b>\$</b>	<b>\$71</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$17</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>4.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 10:	<b>\$</b>	<b>\$283</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Stinson Memorial Public Library District**

Unit Code: **091/010/10** County: **UNION**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$306,052**

Equalized Assessed Valuation: **\$133,177,455**

Population: **14,446**

Employees:

Full Time: **2**

Part Time: **11**

Salaries Paid: **\$149,772**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$91,756</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$6</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$288,230</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$298,131</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$20</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$21</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$9,901</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>19.07%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$56,855</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$4</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$45,000</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$15,622</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Sugar Grove Public Library District

Unit Code: 045/040/10 County: KANE

Fiscal Year End: 6/30/2010

Accounting Method: Modified Accrual

Appropriation or Budget: \$11,993,894

Equalized Assessed Valuation: \$537,543,922

Population: 15,476

Employees:

Full Time: 1

Part Time: 14

Salaries Paid: \$326,543

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 10:	\$663,897	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$43	\$62	\$34
Revenue Collected During FY 10:	\$576,516	\$238,974	\$162,102
Expenditures During FY 10:	\$1,077,286	\$234,316	\$152,084
Per Capita Revenue:	\$37	\$53	\$39
Per Capita Expenditures:	\$70	\$51	\$36
Revenues over (under) Expenditures:	-\$500,770	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	15.14%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$163,127	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$11	\$64	\$35

#### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

#### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$89,739	\$72,046	\$
Total Unrestricted Net Assets:	\$44,080	\$157,092	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	<b>\$7,378,062</b>	<b>\$161,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$477</b>	<b>\$18</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>1.36%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>





STATE OF ILLINOIS  
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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Summit Public Library District**

Unit Code: **016/093/10** County: **COOK**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$867,810**

Equalized Assessed Valuation: **\$199,661,286**

Population: **10,169**

Employees:

Full Time: **1**

Part Time: **10**

Salaries Paid: **\$148,939**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$489,187</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$48</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$288,074</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$387,002</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$28</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$38</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$98,928</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>100.84%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$390,259</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$38</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$191,493</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	<b>\$4,975,000</b>	<b>\$161,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$489</b>	<b>\$18</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>2.49%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Talcott Free Public Library District**

Unit Code: **101/030/10** County: **WINNEBAGO**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$463,300**

Equalized Assessed Valuation: **\$209,310,596**

Population: **13,534**

Employees:

Full Time: **5**

Part Time: **10**

Salaries Paid: **\$206,740**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$1,220,315</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$90</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$418,472</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$435,740</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$31</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$32</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$17,268</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>276.09%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$1,203,047</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$89</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$514,766</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$681,265</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Three Rivers Public Library District**

Unit Code: **099/060/10** County: **WILL**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,576,202**

Equalized Assessed Valuation: **\$1,173,244,033**

Population: **17,189**

Employees:

Full Time: **9**

Part Time: **9**

Salaries Paid: **\$461,217**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$1,543,940</b>	<b>\$2,021,194</b>	<b>\$1,497,590</b>
Per Capita Beginning Fund Balance:	<b>\$90</b>	<b>\$79</b>	<b>\$53</b>
Revenue Collected During FY 10:	<b>\$1,219,700</b>	<b>\$2,931,469</b>	<b>\$2,172,007</b>
Expenditures During FY 10:	<b>\$1,115,914</b>	<b>\$2,662,374</b>	<b>\$1,925,250</b>
Per Capita Revenue:	<b>\$71</b>	<b>\$117</b>	<b>\$81</b>
Per Capita Expenditures:	<b>\$65</b>	<b>\$111</b>	<b>\$72</b>
Revenues over (under) Expenditures:	<b>\$103,786</b>	<b>\$269,096</b>	<b>\$187,872</b>
Ratio of Fund Balance to Expenditures:	<b>147.66%</b>	<b>100.02%</b>	<b>75.52%</b>
Ending Fund Balance for FY 10:	<b>\$1,647,726</b>	<b>\$2,464,027</b>	<b>\$1,582,651</b>
Per Capita Ending Fund Balance:	<b>\$96</b>	<b>\$85</b>	<b>\$63</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,056,485</b>	<b>\$806,063</b>	<b>\$257,709</b>
Total Unrestricted Net Assets:	<b>\$552,859</b>	<b>\$2,520,862</b>	<b>\$1,514,125</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$3,397,528	\$598,578
Per Capita Debt:	\$	\$95	\$17
General Obligation Debt over EAV:	0.00%	0.25%	0.03%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$265	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$88	\$
Expenditures During FY 10:	\$	\$71	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$17	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.64%	0.00%
Ending Retained Earnings for FY 10:	\$	\$283	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Tolono Public Library District

Unit Code: 010/010/10 County: CHAMPAIGN

Fiscal Year End: 6/30/2010

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,330,140

Equalized Assessed Valuation: \$214,532,910

Population: 10,639

Employees:

Full Time: 1

Part Time: 10

Salaries Paid: \$169,405

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 10:	\$303,155	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	\$28	\$62	\$34
Revenue Collected During FY 10:	\$285,297	\$238,974	\$162,102
Expenditures During FY 10:	\$314,725	\$234,316	\$152,084
Per Capita Revenue:	\$27	\$53	\$39
Per Capita Expenditures:	\$30	\$51	\$36
Revenues over (under) Expenditures:	-\$29,428	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	86.97%	130.10%	95.58%
Ending Fund Balance for FY 10:	\$273,727	\$264,048	\$146,133
Per Capita Ending Fund Balance:	\$26	\$64	\$35

#### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$	\$43,486	\$

#### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$72,046	\$
Total Unrestricted Net Assets:	\$273,727	\$157,092	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Toluca Public Library District**

Unit Code: **059/010/10** County: **Marshall**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash**

Appropriation or Budget: **\$19,128**

Equalized Assessed Valuation: **\$15,978,037**

Population: **1,249**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$8,645**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$48,043</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$38</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$21,556</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$20,909</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$17</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$17</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$647</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>232.87%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$48,690</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$39</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Toulon Public Library District**

Unit Code: **087/050/10** County: **STARK**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash**

Appropriation or Budget: **\$371,092**

Equalized Assessed Valuation: **\$41,160,634**

Population: **2,886**

Employees:

Full Time: **1**

Part Time: **7**

Salaries Paid: **\$70,678**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$585,647</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$203</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$200,885</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$138,069</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$70</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$48</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$62,816</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>469.67%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$648,463</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$225</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$546,939</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$101,524</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Towanda Public Library District**

Unit Code: **064/020/10** County: **MCLEAN**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash**

Appropriation or Budget: **\$163,975**

Equalized Assessed Valuation: **\$51,793,284**

Population: **1,989**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$61,956**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$106,359</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$53</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$135,925</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$124,224</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$68</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$62</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$11,701</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>95.04%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$118,060</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$59</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$41,477</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$76,583</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Town & Country Public Library District**

Unit Code: **045/050/10** County: **KANE**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,916,000**

Equalized Assessed Valuation: **\$439,020,562**

Population: **10,227**

Employees:

Full Time:

Part Time: **26**

Salaries Paid: **\$391,036**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$44,875</b>	<b>\$2,021,194</b>	<b>\$1,497,590</b>
Per Capita Beginning Fund Balance:	<b>\$4</b>	<b>\$79</b>	<b>\$53</b>
Revenue Collected During FY 10:	<b>\$1,113,795</b>	<b>\$2,931,469</b>	<b>\$2,172,007</b>
Expenditures During FY 10:	<b>\$1,022,753</b>	<b>\$2,662,374</b>	<b>\$1,925,250</b>
Per Capita Revenue:	<b>\$109</b>	<b>\$117</b>	<b>\$81</b>
Per Capita Expenditures:	<b>\$100</b>	<b>\$111</b>	<b>\$72</b>
Revenues over (under) Expenditures:	<b>\$91,042</b>	<b>\$269,096</b>	<b>\$187,872</b>
Ratio of Fund Balance to Expenditures:	<b>13.29%</b>	<b>100.02%</b>	<b>75.52%</b>
Ending Fund Balance for FY 10:	<b>\$135,917</b>	<b>\$2,464,027</b>	<b>\$1,582,651</b>
Per Capita Ending Fund Balance:	<b>\$13</b>	<b>\$85</b>	<b>\$63</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$109,492</b>	<b>\$806,063</b>	<b>\$257,709</b>
Total Unrestricted Net Assets:	<b>\$92,778</b>	<b>\$2,520,862</b>	<b>\$1,514,125</b>



## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	<b>\$2,158,338</b>	<b>\$3,397,528</b>	<b>\$598,578</b>
Per Capita Debt:	<b>\$211</b>	<b>\$95</b>	<b>\$17</b>
General Obligation Debt over EAV:	<b>0.44%</b>	<b>0.25%</b>	<b>0.03%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$265</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 10:	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Expenditures During FY 10:	<b>\$</b>	<b>\$71</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$17</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>4.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 10:	<b>\$</b>	<b>\$283</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>





STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Tremont Public Library District**

Unit Code: **090/050/10** County: **TAZEWELL**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$318,506**

Equalized Assessed Valuation: **\$102,997,942**

Population: **4,700**

Employees:

Full Time: **2**

Part Time: **9**

Salaries Paid: **\$104,978**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$187,620</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$40</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$265,036</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$214,775</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$56</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$46</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$50,261</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>110.76%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$237,881</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$51</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$245,233</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$7,352</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## FISCAL RESPONSIBILITY REPORT CARD

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000**

Unit Name:	Tri-Quincy Area Public Library District		
Unit Code:	001/040/10	County:	ADAMS
Fiscal Year End:	6/30/2010		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$314,269		
Equalized Assessed Valuation:	\$216,935,751		
Population:	12,756		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

[illegible]

## General and Special Funds

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$89,755</b>	\$258,940	\$134,941
Per Capita Beginning Fund Balance:	<b>\$7</b>	\$62	\$34
Revenue Collected During FY 10:	<b>\$327,840</b>	\$238,974	\$162,102
Expenditures During FY 10:	<b>\$289,523</b>	\$234,316	\$152,084
Per Capita Revenue:	<b>\$26</b>	\$53	\$39
Per Capita Expenditures:	<b>\$23</b>	\$51	\$36
Revenues over (under) Expenditures:	<b>\$38,317</b>	\$4,659	\$7,961
Ratio of Fund Balance to Expenditures:	<b>44.24%</b>	130.10%	95.58%
Ending Fund Balance for FY 10:	<b>\$128,072</b>	\$264,048	\$146,133
Per Capita Ending Fund Balance:	<b>\$10</b>	\$64	\$35

## Equity

<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,725	\$
Total Unreserved Funds:	\$128,072	\$43,486	\$

## Net Assets

<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$72,046	\$
Total Unrestricted Net Assets:	\$	\$157,092	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Tri-Township Public Library District**

Unit Code: **057/020/10** County: **MADISON**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$540,250**

Equalized Assessed Valuation: **\$264,684,625**

Population: **11,464**

Employees:

Full Time: **5**

Part Time: **7**

Salaries Paid: **\$189,102**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$284,436</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$25</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$516,881</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$400,725</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$45</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$35</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$116,156</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>100.03%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$400,828</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$35</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$308,385</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$92,443</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Twin Rivers Public Library District**

Unit Code: **037/020/10** County: **HENRY**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$287,893**

Equalized Assessed Valuation: **\$86,961,147**

Population: **6,699**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$84,936**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$140,662</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$21</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$207,188</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$196,119</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$31</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$29</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$11,069</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>77.37%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$151,731</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$23</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$163,304</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **University Park Public Library District**

Unit Code: **099/040/10** County: **WILL**

Fiscal Year End: **6/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$720,640**

Equalized Assessed Valuation: **\$105,204,786**

Population: **6,663**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$185,809**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$90,430</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$14</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$400,256</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$391,830</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$60</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$59</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$8,426</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>25.23%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$98,856</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$15</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$75,283</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$203,298</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	<b>\$50,000</b>	<b>\$161,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$8</b>	<b>\$18</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.05%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 10:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Utica Public Library District**

Unit Code: **050/030/10** County: **LASALLE**

Fiscal Year End: **6/30/2010**

Accounting Method: **Cash**

Appropriation or Budget: **\$129,532**

Equalized Assessed Valuation: **\$98,192,219**

Population: **2,589**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$51,528**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	<b>\$44,081</b>	<b>\$258,940</b>	<b>\$134,941</b>
Per Capita Beginning Fund Balance:	<b>\$17</b>	<b>\$62</b>	<b>\$34</b>
Revenue Collected During FY 10:	<b>\$140,330</b>	<b>\$238,974</b>	<b>\$162,102</b>
Expenditures During FY 10:	<b>\$104,122</b>	<b>\$234,316</b>	<b>\$152,084</b>
Per Capita Revenue:	<b>\$54</b>	<b>\$53</b>	<b>\$39</b>
Per Capita Expenditures:	<b>\$40</b>	<b>\$51</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$36,208</b>	<b>\$4,659</b>	<b>\$7,961</b>
Ratio of Fund Balance to Expenditures:	<b>77.11%</b>	<b>130.10%</b>	<b>95.58%</b>
Ending Fund Balance for FY 10:	<b>\$80,289</b>	<b>\$264,048</b>	<b>\$146,133</b>
Per Capita Ending Fund Balance:	<b>\$31</b>	<b>\$64</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,725</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$43,486</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$72,046</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$108,157</b>	<b>\$157,092</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2010

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$161,819	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$	\$
Revenue Collected During FY 10:	\$	\$	\$
Expenditures During FY 10:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 10:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$